#### **EXHIBIT 2**

#### Expense Detail September 1, 2013 to December 17, 2013

<u>Date</u>	<u>Amount</u>	<u>Description</u>
9/26/2013	\$19.27	Late Work - Dinner - Sahil Mehta - September 18, 2013.
9/26/2013	\$19.74	Late Work - Taxi - Sahil Mehta - September 18, 2013.
9/30/2013	\$663.30	Legal Fees (detail attached).
10/2/2013	\$18.00	Late Work - Taxi - Nikhil Kulkarni - September 13, 2013, 9:00 p.m.
10/2/2013	\$20.00	Late Work - Dinner - Nikhil Kulkarni (capped at \$20.00) - September
		12, 2013, 8:00 p.m.
10/2/2013	\$19.70	Late Work - Taxi - Nikhil Kulkarni - September 12, 2013, 9:30 p.m.
10/2/2013	\$20.00	Late Work - Dinner - Nikhil Kulkarni (capped at \$20.00) - September
		26, 2013, 8:30 p.m.
10/2/2013	\$21.90	Late Work - Taxi - Nikhil Kulkarni - September 26, 2013, 10:00 p.m.
10/4/2013	\$10.00	Late Work - Taxi - Bryan M. Dluhy - September 13, 2013, 9:00 p.m.
10/31/2013	\$265.45	Legal Fees (detail attached).
11/30/2013	\$1,295.10	Legal Fees (detail attached).
12/17/2013	\$2,682.00	Legal Fees (detail attached).
	\$5,054.46	

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October 18, 2013

No: 100110146

For professional services rendered with regard to:

[L120] Analysi	s/Strategy		
Sep 9, 2013	Sheldon, Kathryn C. Edit supplement to third interim fee application (0.6); file same (0.2); e-mail correspondence to Devon Eggert regarding same (0.1).	0.90	193.50
Sep 10, 2013	Eggert, Devon J.  Telephone conference with Bryan Dluhy in preparation for September 11 fee application hearing (0.2).	0.20	61.00
Sep 11, 2013	Eggert, Devon J.  Review and prepare for hearing on third interim fee application (0.4); attend same (0.4).	0.80	244.00
Sep 11, 2013	Sheldon, Kathryn C. Draft and edit fee application status chart (0.4).	0.40	86.00
Sep 18, 2013	Eggert, Devon J. Review draft order regarding approval of third interim fee application and payment of holdbacks from prior fee applications (0.2); telephone conference with Sonya Park of Mercer regarding information for same (0.2); e-mail correspondence to Erica Richards (counsel for debtors) regarding same (0.1).	0.50	152.50
Total [L120] A	analysis/Strategy	2.80	737.00

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October 18, 2013

TIMEKEEPER Eggert, Devon J. Sheldon, Kathryn C. TOTAL HOURS TOTAL FEES	HOURS 1.50 1.30 2.80	RATE 305.00 215.00	FEES \$457.50 \$279.50 \$737.00
TOTAL FEES AND DISBURSEMENTS			\$737.00

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November 7, 2013

No: 100112790

For professional services rendered with regard to:

[L120] Analys	sis/Strategy		
Oct 22, 2013	Sheldon, Kathryn C. Review correspondence from client regarding rate changes (0.1); draft supplemental declaration in support of Mercer's retention relating to same (0.2); e-mail correspondence with Devon Eggert regarding same (0.1).	0.40	86.00
Oct 23, 2013	Sheldon, Kathryn C. Revise supplemental declaration in support of Mercer's retention (0.1); e-mail correspondence with Devon Eggert regarding same (0.1).	0.20	43.00
Oct 23, 2013	Eggert, Devon J. E-mail correspondence from Erica Richards (counsel for debtors) regarding timeline for submitting fourth interim fee application (0.1); e- mail correspondence to John Dempsey regarding same (0.1); telephone conference with Sonya Park regarding same (0.1).	0.30	91.50
Total [L120] A	analysis/Strategy	0.90	220.50

FEE SUMMARY			
TIMEKEEPER	HOURS	RATE	FEES
Eggert, Devon J.	0.30	305.00	\$91.50
Sheldon, Kathryn C.	0.60	215.00	\$129.00
TOTAL HOURS	0.90		

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November 7, 2013

TOTAL FEES

\$220.50

#### **DISBURSEMENTS**

#### **DISBURSEMENT SUMMARY**

Appearance fee TOTAL DISBURSEMENTS

67.00 \$67.00

TOTAL FEES AND DISBURSEMENTS

\$287.50

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December 18, 2013

No: 100116514

For professional services rendered with regard to:

[L120] Analysi	is/Strategy		
Nov 11, 2013	Eggert, Devon J. E-mail correspondence to Katie Sheldon regarding preparation of interim fee application for May through August 2013 (0.1).	0.10	30.50
Nov 11, 2013	Sheldon, Kathryn C. Draft fourth interim fee application (3.3); e-mail correspondence with Devon Eggert regarding same (0.2).	3.50	752.50
Nov 14, 2013	Eggert, Devon J.  Multiple e-mail correspondence with John Dempsey regarding fee application and rate increase issues (0.2); conference with Katie Sheldon regarding fourth supplemental declaration in support of Mercer retention (0.1).	0.30	91.50
Nov 14, 2013	Sheldon, Kathryn C. E-mail correspondence to Devon Eggert regarding fourth interim fee application (0.2); revise supplemental declaration in support of retention (0.2); conference with Devon Eggert regarding same (0.1).	0.50	107.50
Nov 18, 2013	Eggert, Devon J. Review and revise draft fee application (0.1); conference with Katie Sheldon regarding finalizing and filing same (0.2).	0.30	91.50
Nov 18, 2013	Sheldon, Kathryn C. Conference with Devon Eggert regarding fourth interim fee application (0.2); final edits to same (0.7); file same (0.2); coordinate service of same 0.2).	1.30	279.50

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December 18, 2013

Nov 22, 2013	Sheldon, Kathryn C. File supplemental declaration retention (0.2); multiple e-ma with Devon Eggert regarding	il correspondence		0.40	86.00
Total [L120] An	alysis/Strategy			6.40	1,439.00
FEE SUMMAI	TIMEKEEPER Eggert, Devon J. Sheldon, Kathryn C. TOTAL HOURS	HOURS 0.70 5.70 6.40	RATE 305.00 215.00		FEES \$213.50 \$1,225.50
	TOTAL FEES				\$1,439.00
TOTAL FEES	AND DISBURSEMENTS				\$1,439.00

TOTAL FEES AND DISBURSEMENTS

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December 18, 2013

No: 100116514

For professional services rendered with regard to:

[L120] Analysi	is/Strategy		
Nov 11, 2013	Eggert, Devon J. E-mail correspondence to Katie Sheldon regarding preparation of interim fee application for May through August 2013 (0.1).	0.10	30.50
Nov 11, 2013	Sheldon, Kathryn C. Draft fourth interim fee application (3.3); e-mail correspondence with Devon Eggert regarding same (0.2).	3.50	752.50
Nov 14, 2013	Eggert, Devon J.  Multiple e-mail correspondence with John Dempsey regarding fee application and rate increase issues (0.2); conference with Katie Sheldon regarding fourth supplemental declaration in support of Mercer retention (0.1).	0.30	91.50
Nov 14, 2013	Sheldon, Kathryn C. E-mail correspondence to Devon Eggert regarding fourth interim fee application (0.2); revise supplemental declaration in support of retention (0.2); conference with Devon Eggert regarding same (0.1).	0.50	107.50
Nov 18, 2013	Eggert, Devon J. Review and revise draft fee application (0.1); conference with Katie Sheldon regarding finalizing and filing same (0.2).	0.30	91.50
Nov 18, 2013	Sheldon, Kathryn C. Conference with Devon Eggert regarding fourth interim fee application (0.2); final edits to same (0.7); file same (0.2); coordinate service of same 0.2).	1.30	279.50



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December 18, 2013

Nov 22, 2013	Sheldon, Kathryn C. File supplemental declaration in support of retention (0.2); multiple e-mail correspondence with Devon Eggert regarding same (0.2).				86.00
Total [L120] An	alysis/Strategy			6.40	1,439.00
FEE SUMMAI	TIMEKEEPER Eggert, Devon J. Sheldon, Kathryn C. TOTAL HOURS	HOURS 0.70 5.70 6.40	RATE 305.00 215.00		FEES \$213.50 \$1,225.50
	TOTAL FEES				\$1,439.00
TOTAL FEES	AND DISBURSEMENTS				\$1,439.00

TOTAL FEES AND DISBURSEMENTS

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January 17, 2014

No: 100118876

For professional services rendered with regard to:

[L120] Analys	is/Strategy		
Dec 9, 2013	Eggert, Devon J. Review U.S. Trustee's omnibus fee application objection (0.1); e-mail correspondence to John Dempsey regarding same (0.1).	0.20	61.00
Dec 9, 2013	Sheldon, Kathryn C. E-mail correspondence with Devon Eggert regarding US Trustee's omnibus objection to fee application (0.2).	0.20	43.00
Dec 10, 2013	Eggert, Devon J.  Multiple e-mail correspondence with Erica Richards (counsel for debtors) regarding hearing on fourth interim fee application (0.2).	0.20	61.00
Dec 10, 2013	Sheldon, Kathryn C. Begin drafting final fee application (1.3) multiple email correspondence and conference with Devon Eggert regarding same (0.2).	1.50	322.50
Dec 11, 2013	Eggert, Devon J. E-mail correspondence to John Dempsey regarding preparation of final fee application based upon entry of confirmation order (0.2).	0.20	61.00
Dec 11, 2013	Sheldon, Kathryn C. Revise draft final fee application (0.4).	0.40	86.00
Dec 11, 2013	Fawkes, Thomas R.  Conference with Devon Eggert regarding issues concerning hearing on interim fee application of Mercer and US Trustee objections to same (0.3).	0.30	139.50

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January 17, 2014

Dec 12, 2013	Sheldon, Kathryn C. Edit final fee application (0.5); telephone conference with Nathanial Asher (Judge Glenn's chambers) regarding appearance on December 17 fee hearing (0.1); draft notice of adjournment of same (0.3).	0.90	193.50
Dec 13, 2013	Eggert, Devon J.  Multiple e-mail correspondence with Erica Richards regarding adjournment of Mercer fee application (0.1); multiple e-mail correspondence with Katie Sheldon regarding finalizing and filing notice of adjournment (0.1).	0.20	61.00
Dec 13, 2013	Sheldon, Kathryn C. E-mail correspondence with Devon Eggert regarding notice of adjournment of fee hearing (0.1); file same (0.1).	0.20	43.00
Dec 16, 2013	Sheldon, Kathryn C. Continue drafting final fee application (1.5); multiple e-mail correspondence with Devon Eggert regarding hearing on fourth interim fee application (0.3).	1.80	387.00
Dec 17, 2013	Eggert, Devon J.  Telephone conference with Katie Sheldon regarding open items for preparing final fee application (0.1); review and revise draft fee application (1.1); e-mail correspondence to John Dempsey regarding open items for completing final fee application (0.2).	1.40	427.00
Dec 17, 2013	Sheldon, Kathryn C. Continue drafting final fee application (3.5).	3.50	752.50
Dec 17, 2013	Jackiw, Brian J.  Attend ResCap hearing telephonically on fourth interim fee applications (1.2).	1.20	342.00
Total [L120] A	analysis/Strategy	12.20	2,980.00



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January 17, 2014

TIMEKEEPER Fawkes, Thomas R. Eggert, Devon J. Jackiw, Brian J. Sheldon, Kathryn C. TOTAL HOURS  TOTAL FEES	HOURS 0.30 2.20 1.20 8.50 12.20	RATE 465.00 305.00 285.00 215.00	FEES \$139.50 \$671.00 \$342.00 \$1,827.50 \$2,980.00
TOTAL FEES AND DISBURSEMENTS			\$2,980.00